

SENATE BILL 2344

By Kilby

AN ACT to amend Chapter 384 of the Private Acts of 1982; and any other acts amendatory thereto, relative to certain products severed from the ground in Roane County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 384 of the Private Acts of 1982; and any other acts amendatory thereto, is amended in Section 2 by deleting the second sentence of the first paragraph in its entirety and by substituting instead the following:

Every interested owner shall become liable at the time the sand, gravel, limestone, phosphate rock, or other mineral products are weighed for sale.

SECTION 2. Chapter 384 of the Private Acts of 1982 is further amended in Section 2 by deleting the fourth sentence of the second paragraph in its entirety and by substituting instead the following:

The tax shall accrue at the time the sand, gravel, limestone, phosphate rock, or other mineral products are weighed for sale.

SECTION 3. Chapter 384 of the Private Acts of 1982 is further amended in Section 3 by deleting the first sentence in its entirety and by substituting instead the following:

The tax levied by this Act shall be due and payable on the first day of the month succeeding the month in which the sand, gravel, limestone, phosphate rock, or other mineral products are weighed for sale.

SECTION 4. Chapter 384 of the Private Acts of 1982 is further amended in Section 3 by deleting the third sentence in its entirety and by substituting instead the following:

The return shall show the month or period covered, the total number of tons of each type of mineral, sand, gravel, limestone, phosphate rock, or other mineral products that are weighed for sale from each production unit operated, owned or controlled by the

taxpayer during the period covered, the amount of the tax and such information as the County Clerk may require.

SECTION 5. Chapter 384 of the Private Acts of 1982 is further amended in Section 4 by deleting the fifth sentence of the first paragraph in its entirety and by substituting instead the following:

If the tax is delinquent for a period of sixty (60) days or if the nonpayment of the tax is due to an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing sand, gravel, limestone, phosphate rock, or other mineral products that have been severed and weighed and sold and upon which the tax is due.

SECTION 6. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Roane County. Its approval or nonapproval shall be proclaimed by the presiding officer of Roane County and certified to the secretary of state.

SECTION 7. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 6.